



Form B-37
**Special Consent Extending
the Time for Assessment of Taxes**

Rev. 1/04

**Massachusetts
Department of
Revenue**

See instructions on reverse. Please print or type.

Name of taxpayer Social Security number Federal Identification number

Street address City State Zip

Pursuant to General Laws chapter 62C, sec. 27, the above-named taxpayer and the Commissioner of Revenue hereby consent and agree as follows:

1. The Commissioner may assess the full amount of any tax or excise due from the taxpayer under the applicable provisions of General Laws chapters 62C and _____ for the taxable period(s) _____ at any time up to and including 90 days after the date of the final disposition of this matter by the Office of Appeals.

2. During the extended period, the Commissioner of Revenue or an authorized agent may examine the taxpayer's books, papers, records, and other relevant information.

3. The taxpayer may terminate this consent by sending to the Office of Appeals either a copy of this consent with the termination of consent section completed by the taxpayer or attorney-in-fact, or a written statement affirmatively terminating this consent signed and dated by the taxpayer or attorney-in-fact.

The termination will become effective 90 days from the date the Office of Appeals receives the taxpayer's notice of termination. If this consent is terminated, the matter may be returned to the initiating bureau, if necessary, to ensure timely assessment.

4. Neither this agreement nor its termination will reduce the period of time otherwise provided by law for the assessment of the taxes at issue.

5. In the event the taxpayer previously consented to extending the time for assessment of the taxes at issue, this agreement supersedes such consent.

Signature of taxpayer or attorney-in-fact Title and capacity (if applicable) Date

Spouse's signature, if filing jointly Date

Signature of authorized DOR official Title Date

Send three copies of this form with original signatures on each to:

Taxpayer's Termination of Consent

I hereby notify the Department of Revenue that I am terminating this consent.

Signature of taxpayer or attorney-in-fact Title and capacity (if applicable) Date

Spouse's signature, if filing jointly Date

Date taxpayer's notice of termination received by Office of Appeals Effective date of termination

Form B-37 Instructions

This consent may be signed by individual taxpayers acting on their own behalf, or a principal, officer, or other member of a taxpayer organization empowered under applicable state law to so act. A representative of the taxpayer may sign this consent if authorized to do so by a written Power of Attorney, Form M-2848. If a taxpayer has not yet submitted Form M-2848, one must be completed and attached to this consent. If Form M-2848 has been filed, a taxpayer need not submit an additional copy unless specifically asked to do so.

If this consent is executed with respect to a year in which a married couple filed a joint return, it must be signed by both spouses unless one spouse, acting with authorization pursuant to Form M-2848, signs on behalf of the other.

Once an authorized Department of Revenue official has signed this consent, a copy will be mailed to the taxpayer.

Submission of Notice to Terminate Consent

If the taxpayer intends to terminate this consent, a signed and dated notice of consent termination must be submitted as follows:

By mail: **Massachusetts Department of Revenue, Office of Appeals, PO Box 9551, Boston, MA 02114-9551.**

By delivery: **Massachusetts Department of Revenue, Office of Appeals, 100 Cambridge St., 8th floor, Boston, MA 02114.**

Once the Office of Appeals has received the taxpayer's notice of termination, a copy of the termination indicating the date of receipt will be mailed to the taxpayer.